

**California Department of Education / County Office of Education**  
**External Services Subcommittee (ESSCO)**  
**AGENDA**

California Department of Education  
 1430 N Street Room 1101

February 2, 2015  
 10:00 a.m.

Co-Chair: Priscilla Quinn, Region VIII – Kern COE

Co-Chair: Peggy O’Guin, California Department of Education

Vice Chair: Jamie Perry, Region VII – Fresno COE

**Issues to be Supported by CDE Staff**

**Requested By/ CDE Support**

<b><u>Issues to be Supported by CDE Staff</u></b>	<b><u>Requested By/ CDE Support</u></b>
<p><b>1. Announcements</b></p> <p>SACS Workshop dates posted – information and registration at : <a href="http://www.casbo.org">www.casbo.org</a></p> <ul style="list-style-type: none"> <li>• Palm Springs: SACS Basics March 10, SACS Advanced Concepts Mar 11</li> <li>• Sacramento: SACS Basics April 27, SACS Advanced Concepts April 28</li> </ul> <p>California Society of CPAs 2015 School Districts Conference is May 8 in Sacramento and by webcast; brochure underway</p> <p>New/revised exhibits, CALPADS adjustments and private preview, etc.</p>	<p style="text-align: center;"><b>Peggy O’Guin</b></p> <p style="text-align: center;"><b>Caryn Moore</b></p>
<p><b>2. LCAP and budget hearings: Reminder to LEAs that in order to comply with the public hearing requirements of EC 52062(b)(2) and 52068(b)(2), it may be necessary to schedule more board meetings in June than historically have been necessary (the SACS budget software will again be released in early May, and the change last year to the SPI-prescribed format for 2014-15 proposed budgets was a one-time thing)</b></p>	<p style="text-align: center;"><b>Peggy O’Guin</b></p>
<p><b>3. Unrestricted Resource 0000 in Fund 67, Self Insurance Fund [Preliminary discussion]: Since amounts contributed to a self-insurance fund are lawfully restricted for that purpose (Education Code Section 17566 and Government Code Section 53205), is this combinations needed?</b></p>	<p style="text-align: center;"><b>Peggy O’Guin</b></p>
<p><b>4. School services article: What are the current requirements for using the Deferred Maintenance and Adult Education Funds. Volume 35 No.2</b></p> <p>“As a special revenue fund, Generally Accepted Accounting Principles requires that the fund’s inflows are restricted or committed revenue sources and must be recognized as revenue in the fund, not as an interfund transfer. The CDE is advising that if Fund 14 is used, also use Revenue Object 8091”</p> <p><b>Can districts still transfer funds from RS 8150 using 7619 to fund 14 8919 &amp; it count towards their RRMA? The article indicates that interfund transfers into fund 14 will not count.</b></p>	<p style="text-align: center;"><b>Cynna Hinkle/Ann Walsh</b></p>

<p><b>5. Fund 14 – the process to establish a commitment of revenue to that fund. Districts are seeing their ending fund balances grow faster than they can facilitate deferred maintenance projects. Is this counted towards fund balance when calculating reserves?</b></p>	<p><b>Ann Walsh</b></p>
<p><b>6. How many districts had CEA deficiencies &amp; did they file waivers?</b></p>	<p><b>Cynna Hinkle</b></p>
<p><b>7. Districts that have out of state tuition: Are they paying more than what they are receiving in LCFF funding?</b></p>	<p><b>Cynna Hinkle</b></p>
<p><b>8. Do we have updated GAP &amp; COLA projections? Does ASES get the 1.58% COLA?</b></p>	<p><b>Cynna Hinkle/Ann Walsh</b></p>
<p><b>9. What happens to a dependent charter school’s fund balance if it is converted back as school of the district?</b></p>	<p><b>Cynna Hinkle</b></p>
<p><b>10. Adult Education Funding for 2015/16. The DOF (in their 2015-16 Budget Summary) is stating on page 25 “In the initial year, to ease the transition, funding will be provided directly to K-12 school districts in the amount of the K-12 districts’ maintenance of effort for adult education—as jointly determined by the Chancellor and the Superintendent.” Will this be different than the amount shown in the 2012-13 tab of the LCFF Calculator, under the column of 2012-13 Award for each LEA? Can CDE assist?</b></p> <p><b>How will the CDE determine the Adult Education MOE from 2012-13 for proposed 2015-16 Adult Education funding?</b></p>	<p><b>Paula Driscoll/Chris Lombardo</b></p>
<p><b>11. Follow up on agreements COE’s may have in place with districts relative to payroll and tax reporting.</b></p>	<p><b>Kate Lane</b></p>
<p><b>12. Is there an update on 2015-16 Lottery? (this is a follow up to the Adult Education and ROC/P ADA issue that was brought up in December)</b></p>	<p><b>Chris Lombardo</b></p>
<p><b>13. Is there an update on LCFF class size penalties calculations?</b></p>	<p><b>Chris Lombardo</b></p>
<p><b>14. P-1 Apportionment Updates</b></p>	<p><b>Caryn Moore</b></p>

**ROUND TABLE DISCUSSIONS:**

Our Next Meeting is February 2, 2015  
2015 ESSCO agendas, handouts and meeting notes are at: <http://kern.org/finance/essco/>